THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No. 21037 of 2006

Date: 11-10-2006.

Between :

M/s.Granite Products Company, Kondapalli, rep. by its Propritrix.

…..Petitioner

And

The Deputy Commercial Tax Officer, Kanchikacherla Circle,
Krishna District.

…..Respondent.

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No. 21037 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for the petitioner as well as the learned Government Pleader for respondent.

On 22.02.2006, a show cause notice was given to the petitioner as to why the tax be not imposed on the turnover which was fixed by the Department as a result of inspection of the business premises of the petitioner on 03.06.2002. This notice was given on 22.02.2006 and served on the petitioner on 18.03.2006. Surprisingly, an order is passed in pursuance of the show cause notice which bears the same date 22.02.2006. Although in the middle of the order it is stated that, *"the said show cause notice was served on the dealers on 18.03.2006",* but again where the order had been signed by the Deputy

Commercial Tax Officer, he has put the date as 22.02.2006. The counsel for petitioner submits that both the show cause notice as well as the order were received by him on the same day i.e. on 24.04.2006, as such, he could have not replied to the show cause notice.

The learned Government Pleader submits that there is a mistake in giving the date on the order impugned and also mentioning of date at the place where the Deputy Commercial Tax Officer had signed, but, as a matter of fact, this order has been passed much after 22.02.2006. There is some difficulty in accepting this argument because, from the order itself we cannot make out as to when this order was actually passed.

Therefore, without going into merits of the controversy, we set aside the order dated 22.02.2006 and direct the petitioner to file his objections to the show cause notice dated 22.02.2006 within a period of two weeks from today and the Deputy Commercial Tax Officer may then pass appropriate orders after taking into consideration the reply, if any, filed by the petitioner.

Writ petition is accordingly disposed of.

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(BILAL NAZKI, J)

11th October 2006

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(NOOTY RAMAMOHANA RAO, J)

ajr